

**OFFICE OF HISTORIC PRESERVATION  
DEPARTMENT OF PARKS AND RECREATION**

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**INCENTIVES FOR HISTORIC PRESERVATION PROJECTS**

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**Overview**

Technical Preservation Services General Index

<http://www2.cr.nps.gov/tps>

**The Secretary of the Interior's Standards for the Treatment of Historic Properties**

- The Secretary of the Interior's Standards for Rehabilitation

Tax Certification Projects (1990 Standards as Codified in 36 CFR Part 67)

All other projects (1995 Standards as Codified in 36 CFR Part 68)

Secretary of the Interior's Standards for the Treatment of Historic Properties (1995)

<http://www2.cr.nps.gov/tps/secstan1.htm>

**Historic Preservation Certifications**

CFR Part 67 - Historic Preservation Certifications (Standards for Tax Certification Projects)

<http://www2.cr.nps.gov/tps/tax/taxregs.htm>

Historic Preservation Certification Application

<http://www2.cr.nps.gov/tps/tax/hpcappl.htm>

Internal Revenue Code of 1990 (Rehabilitation Credit) (26 USC 47)

<http://www.cr.nps.gov/linklaws.htm>

- Part 1: Evaluation of Significance

National Register of Historic Place Criteria

The Secretary of the Interior's Standards for Evaluating Significance within  
Registered Historic Districts

CFR Part 60 - National Register of Historic Places

<http://www.cr.nps.gov/linklaws.htm>

<http://www.cr.nps.gov/nr/listing.htm>

- Part 2: Description of Rehabilitation
- Continuation/Amendment Sheet

The Secretary of the Interior's Standards for Rehabilitation (1990)  
Preservation Briefs - 1 through 42

<http://www2.cr.nps.gov/tps/briefs/presbhom.htm>

- Part 3: Request for Certification of Completed Work

### **Qualified Historic Property Incentives**

2001 California Historical Building Code (Title 24, Part 8): State Historical Building  
Safety Board

[www.dsa.ca.gov](http://www.dsa.ca.gov)

[www.bsc.ca.gov](http://www.bsc.ca.gov)

### **Americans with Disabilities Act (ADA) Tax Incentives**

The Disabled Tax Credit: Section 44 of the IRS Code

26 USC Section 190: Expenditures to Remove Architectural and Transportation Barriers  
to the Handicapped and Elderly

<http://www.usdoj.gov/crt/ada/taxpack.htm>

[www.irs.gov](http://www.irs.gov)